

All Governmental Fund Types And Expendable Trust Funds
Combined Statement Of Revenues, Expenditures And Changes In Fund Balances - Statutory Basis
Fiscal Years Ended June 30, 1999 and 1998
(Amounts in thousands)

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)	
	Budgeted	Non-Budgeted Special Revenue	Capital Projects	Expendable Trust	1999	1998
REVENUES AND OTHER FINANCING SOURCES						
Revenues:						
Taxes.....	\$ 14,291,463	\$ 12,734	\$ -	\$ 883,503	\$ 15,187,700	\$ 15,130,585
Assessments.....	264,295	269,555	-	78	533,928	519,090
Federal grants and reimbursements.....	3,442,929	2,017,000	6,354	29,335	5,495,618	4,885,563
Departmental.....	1,073,427	3,924,796	1,255	18,103	5,017,581	4,943,108
Payments from authorities.....	-	-	1,082,234	-	1,082,234	112,515
Miscellaneous.....	216,960	182,063	10,550	293,650	703,223	586,038
Total revenues.....	19,289,074	6,406,148	1,100,393	1,224,669	28,020,284	26,176,899
Other financing sources:						
Proceeds of general obligation bonds.....	-	-	1,014,806	-	1,014,806	766,953
Proceeds of grant anticipation notes.....	-	319,434	-	-	319,434	580,557
Proceeds of special obligation bonds.....	-	-	-	-	-	100,059
Proceeds of refunding bonds.....	-	-	498,792	-	498,792	861,793
Fringe benefit cost recovery.....	121,376	-	-	-	121,376	224,761
Lottery reimbursements.....	75,949	17,925	-	-	93,874	104,083
Lottery distributions.....	809,095	-	-	-	809,095	788,802
Transfer for MBTA contract assistance.....	135,343	-	-	-	135,343	129,176
Sewer rate relief.....	-	53,914	-	-	53,914	50,700
Caseload mitigation.....	3,461	-	-	-	3,461	10
Surplus transfer to capital projects.....	-	-	110,414	-	110,414	111,571
Transfer for capital projects funds.....	-	-	118,638	-	118,638	189,235
Debt defeasance trust transfer.....	-	408,889	-	-	408,889	-
Operating transfers in.....	406,908	199,322	866,392	6,796	1,479,418	1,354,698
Collective bargaining reserve.....	86,000	-	-	-	86,000	75,068
Transfer for transitional escrow.....	92,000	-	-	-	92,000	-
Stabilization transfer.....	165,622	-	-	-	165,622	317,357
Federal reimbursement transfer in.....	2,345	-	577,975	-	580,320	772,498
Transfer for tax reduction.....	379,818	-	-	-	379,818	454,264
State share of federal highway construction.....	-	-	685,182	-	685,182	550,672
Other sources.....	-	-	-	2,499	2,499	3,079
Total other financing sources.....	2,277,917	999,484	3,872,199	9,295	7,158,895	7,435,336
Total revenues and other financing sources.....	21,566,991	7,405,632	4,972,592	1,233,964	35,179,179	33,612,235
EXPENDITURES AND OTHER FINANCING USES						
Expenditures:						
Legislature.....	51,259	-	138	-	51,397	51,259
Judiciary.....	507,599	159	23,732	189	531,679	476,116
Inspector General.....	2,136	-	522	-	2,658	2,378
Governor and Lieutenant Governor.....	5,368	-	-	-	5,368	5,080
Secretary of the Commonwealth.....	31,765	641	15,176	12	47,594	28,779
Treasurer and Receiver-General.....	113,392	2,687,593	6,996	530	2,808,511	2,664,061
Auditor of the Commonwealth.....	13,826	-	636	353	14,815	15,399
Attorney General.....	26,585	5,763	2,448	2,504	37,300	38,024
Ethics Commission.....	1,383	-	25	-	1,408	1,304
District Attorney.....	69,675	2,845	1,204	3,402	77,126	72,224
Office of Campaign & Political Finance.....	753	-	-	1,720	2,473	764
Sheriff's Departments.....	129,703	2,016	132	7	131,858	40,513
Disabled Persons Protection Commission.....	1,500	-	52	-	1,552	1,578
Board of Library Commissioners.....	7,194	2,614	17,850	-	27,658	22,280
Comptroller.....	7,517	-	1,676	-	9,193	10,108
Administration and finance.....	1,124,289	73,643	242,759	5,235	1,445,926	1,460,097
Environmental affairs.....	210,226	26,043	139,087	6,389	381,745	374,028
Communities and development.....	136,304	225,114	83,127	1,730	446,275	434,135
Health and human services.....	3,792,766	1,098,765	36,611	18,714	4,946,856	4,839,183
Transportation and construction.....	821,690	5,081	2,139,970	1,556	2,968,297	2,019,263
Education.....	286,715	462,202	21,522	2,510	772,949	684,861
Higher education.....	929,849	4,389	30,045	168	964,451	893,373
Public safety.....	845,285	35,808	38,500	2,826	922,419	870,397
Economic development.....	56,291	3,591	546	371	60,799	38,476
Elder affairs.....	170,407	26,383	113	47	196,950	179,418

All Governmental Fund Types And Expendable Trust Funds
Combined Statement Of Revenues, Expenditures And Changes In Fund Balances - Statutory Basis
Fiscal Years Ended June 30, 1999 and 1998
(Amounts in thousands)

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)	
	Budgeted	Non-Budgeted Special Revenue	Capital Projects	Expendable Trust	1999	1998
Expenditures (continued):						
Consumer affairs.....	43,339	7,138	1,326	7,654	59,457	46,028
Labor.....	44,449	148,741	180	888,983	1,082,353	1,003,957
Direct local aid.....	4,310,169	9,061	-	-	4,319,230	3,956,744
Medicaid.....	3,856,453	-	-	-	3,856,453	3,665,839
Pension.....	990,211	-	-	-	990,211	1,069,771
Debt service:						
Principal retirement.....	658,018	539	-	-	658,557	707,265
Interest and fiscal charges.....	515,797	37,889	-	-	553,686	507,324
Total expenditures.....	19,761,913	4,866,018	2,804,373	944,900	28,377,204	26,180,026
Other financing uses:						
Payments to refunded bond escrow agent.....	-	-	498,792	-	498,792	861,793
Fringe benefit cost assessment.....	23,309	26,995	13,365	2,669	66,338	155,803
Lottery operating reimbursements.....	-	93,874	-	-	93,874	104,083
Lottery distributions.....	-	809,095	-	-	809,095	788,802
Transfer for MBTA contract assistance.....	135,343	-	-	-	135,343	129,176
Federal reimbursement transfer out.....	-	580,320	-	-	580,320	772,498
State share of federal highway construction.....	-	-	685,182	-	685,182	550,672
Operating transfers out.....	307,335	643,922	455,031	67,581	1,473,869	1,354,698
Sewer rate relief.....	53,914	-	-	-	53,914	50,700
Collective bargaining reserve.....	86,000	-	-	-	86,000	75,068
Caseload mitigation.....	3,461	-	-	-	3,461	10
Transfer for capital projects funds.....	118,638	-	-	-	118,638	189,235
Surplus transfer for capital projects.....	110,414	-	-	-	110,414	111,571
Stabilization transfer.....	165,622	-	-	-	165,622	317,357
Transfer for transitional escrow.....	92,000	-	-	-	92,000	-
Transfer for debt defeasance.....	408,889	-	-	-	408,889	-
Transfer for tax reduction.....	379,818	-	-	-	379,818	454,264
Total other financing uses.....	1,884,743	2,154,206	1,652,370	70,250	5,761,569	5,915,730
Total expenditures and other financing uses.....	21,646,656	7,020,224	4,456,743	1,015,150	34,138,773	32,095,756
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses.....	(79,665)	385,408	515,849	218,814	1,040,406	1,516,479
Fund balances (deficits) at beginning of year.....	2,192,126	517,609	(349,036)	1,901,908	4,262,607	2,746,128
Fund balances (deficits) at end of year.....	\$ 2,112,461	\$ 903,017	\$ 166,813	\$ 2,120,722	\$ 5,303,013	\$ 4,262,607

See notes to combined financial statements - statutory basis.